

**Department of Workforce Development
Fiscal Monitoring Guide
Miscellaneous**

Audit Procedure	Date and Initials	Workpaper Ref.
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1. Determine if the agency has a bond or DWD approved substitute equal to one month's advance payment and that the bond is updated for each 2 year cycle of their contract per contract section 37.3.

2. Verify workers compensation coverage for client participants from either the state plan or through a private company (see contract section 37.1).

3. If the agency is a for-profit agency, obtain a copy of their most recent SECC report.

4. Per the 2004-2005 state audit and DWD's response to finding WI-05-10, W-2 agencies are required to review all cases for which extensions to exceed the 60-month limit were denied to ensure those cases were not provided assistance payments in excess of the 60-month federal limit and are also required to review all cases approaching 60 months to determine if months were correctly counted against the federal 60-month time limit. (Federal Register page 17737).

Based on the requirements listed above, verify that the W-2 agency has reviewed or has a plan in place to review TANF case files approaching 60-months and/or cases that exceeded the 60-month limit.

Consortiums

5. If the agency is a consortium, perform an overview of the structure and operations and note if the organizational structure promotes cost savings.

Program Payments

Client benefits are issued by the state, but there are some client payments that are issued directly from the W-2 agencies. These payments include job access loans (JAL), emergency assistance (EA), and emergency payments. These payments must have sufficient documentation to show that the client was eligible for these payments.

6. Determine which payments the agency makes directly to clients and report the types to DWD.

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7. Review the process for these payments and evaluate the system of internal controls and note any weaknesses.
8. Review at least six job access loans and determine if the loan is noted in CARES.
9. Select at least ten emergency assistance payments from the agency's check register and verify that these payments have been recorded in the Emergency Assistance Tracking System (EATS). This verification can be done by central office or have agency staff look them up when you give them the list since there is no timestamp of when payments have been entered into the system.
10. *Verify that the agency is completing a monthly reconciliation of EA payments to the tracking system (this is not yet required but included for future reference after an administrator's memo is issued).*

Issues/Concerns Relative to this Specific Provider (add steps based on risk assessment, documentation review, prior audit reports, etc.)

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